

**IN THE CLAIMS**

Claims 1-11 (Canceled)

12. (Original) A method for manufacturing a single pole type magnetic head, comprising the steps of:

forming a groove on an inorganic insulating layer;

forming a magnetic layer serving as a main pole in the groove; and

forming a recess in the magnetic layer.

13. (Original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by ion milling.

14. (Original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by removing a part of the magnetic layer with any method of CMP, acid treatment, RIE, and milling.

15. (Original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the step of forming a groove on the inorganic insulating layer includes a step of forming a resist pattern on the inorganic

insulating layer and the step of performing etching using the resist pattern as a mask.

16. (Original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the step of forming a magnetic layer in the groove includes a step of flattening the magnetic layer formed in the groove.

17. (Currently Amended) A method for manufacturing a single pole type magnetic head, comprising the steps of:

forming a resist pattern on an inorganic insulating layer;

forming a magnetic layer serving as a main pole on the inorganic insulating layer on which the resist pattern has been formed;

removing the resist pattern; and

forming a recess-~~on~~ in the magnetic layer from which the resist pattern has been removed.

18. (New) A method for manufacturing a single pole type magnetic head according to claim 12, wherein the outline of said magnetic layer, after said recess has been formed, has a first line segment and a second line segment, and the second

line segment has one or more points closer to the first line segment than opposite ends of the second line segment.

19. (New) A method for manufacturing a single pole type magnetic head according to claim 17, wherein the outline of said magnetic layer, after said recess has been formed, has a first line segment and a second line segment, and the second line segment has one or more points closer to the first line segment than opposite ends of the second line segment.

20. (New) A method for manufacturing a single pole type magnetic head according to claim 12, further comprising:  
forming a soft magnetic layer into an auxiliary pole.

21. (New) A method for manufacturing a single pole type magnetic head according to claim 17, further comprising:  
forming a soft magnetic layer into an auxiliary pole.